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U.S. Department of Justice  
Immigration and Naturalization Service

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OFFICE OF ADMINISTRATIVE APPEALS  
425 Eye Street N.W.  
ULLB, 3rd Floor  
Washington, D.C. 20536

File: EAC 01 018 53235 Office: Vermont Service Center

Date: MAY 31 2002

IN RE: Petitioner:  
Beneficiary:

Petition: Immigrant Petition for Alien Worker as a Skilled Worker or Professional Pursuant to § 203(b)(3) of the Immigration and Nationality Act, 8 U.S.C. 1153(b)(3)

IN BEHALF OF PETITIONER:

INSTRUCTIONS:

This is the decision in your case. All documents have been returned to the office which originally decided your case. Any further inquiry must be made to that office.

If you believe the law was inappropriately applied or the analysis used in reaching the decision was inconsistent with the information provided or with precedent decisions, you may file a motion to reconsider. Such a motion must state the reasons for reconsideration and be supported by any pertinent precedent decisions. Any motion to reconsider must be filed within 30 days of the decision that the motion seeks to reconsider, as required under 8 C.F.R. 103.5(a)(1)(i).

If you have new or additional information which you wish to have considered, you may file a motion to reopen. Such a motion must state the new facts to be proved at the reopened proceeding and be supported by affidavits or other documentary evidence. Any motion to reopen must be filed within 30 days of the decision that the motion seeks to reopen, except that failure to file before this period expires may be excused in the discretion of the Service where it is demonstrated that the delay was reasonable and beyond the control of the applicant or petitioner. Id.

Any motion must be filed with the office which originally decided your case along with a fee of \$110 as required under 8 C.F.R. 103.7.

FOR THE ASSOCIATE COMMISSIONER,  
EXAMINATIONS

*Robert P. Wiemann*  
Robert P. Wiemann, Director  
Administrative Appeals Office

**DISCUSSION:** The preference visa petition was denied by the Director, Vermont Service Center, and is now before the Associate Commissioner for Examinations on appeal. The appeal will be dismissed.

The petitioner is a restaurant. It seeks to employ the beneficiary permanently in the United States as a specialty cook. As required by statute, the petition is accompanied by an individual labor certification approved by the Department of Labor. The director determined that the petitioner had not established that it had the financial ability to pay the beneficiary the proffered wage as of the filing date of the visa petition.

On appeal, the petitioner submits additional evidence.

Section 203(b)(3)(A)(i) of the Immigration and Nationality Act (the Act), 8 U.S.C. 1153(b)(3)(A)(i), provides for the granting of preference classification to qualified immigrants who are capable, at the time of petitioning for classification under this paragraph, of performing skilled labor (requiring at least two years training or experience), not of a temporary or seasonal nature, for which qualified workers are not available in the United States.

8 C.F.R. 204.5(g)(2) states in pertinent part:

*Ability of prospective employer to pay wage.* Any petition filed by or for an employment-based immigrant which requires an offer of employment must be accompanied by evidence that the prospective United States employer has the ability to pay the proffered wage. The petitioner must demonstrate this ability at the time the priority date is established and continuing until the beneficiary obtains lawful permanent residence. Evidence of this ability shall be either in the form of copies of annual reports, federal tax returns, or audited financial statements.

Eligibility in this matter hinges on the petitioner's ability to pay the wage offered as of the petition's filing date, which is the date the request for labor certification was accepted for processing by any office within the employment system of the Department of Labor. Matter of Wing's Tea House, 16 I&N Dec. 158 (Act. Reg. Comm. 1977). Here, the petition's filing date is June 5, 1997. The beneficiary's salary as stated on the labor certification is \$17.43 per hour or \$36,254.40 annually.

The petitioner initially submitted insufficient evidence of its ability to pay the proffered wage. On May 31, 2001, the director

requested additional evidence to establish that the petitioner had the ability to pay the proffered wage, to include the petitioner's 1997 through 2000 federal tax returns.

In response, the petitioner submitted copies of its Form 1120-A U.S. Corporation Short-Form Income Tax Return. The federal tax return for fiscal year July 1, 1996 through June 30, 1997 reflected gross receipts of \$403,754.00; gross profit of \$231,127.66; compensation of officers of \$18,200.00; salaries and wages paid of \$58,188.00; and a taxable income before net operating loss deduction and special deductions of -\$8,325.59. The federal tax return for fiscal year July 1, 1997 through June 30, 1998 reflected gross receipts of \$468,467.00; gross profit of \$270,270.09; compensation of officers of \$20,800.00; salaries and wages paid of \$48,657.00; and a taxable income before net operating loss deduction and special deductions of -\$11,552.42.

The federal tax return for fiscal year July 1, 1998 through June 30, 1999 reflected gross receipts of \$441,439.00; gross profit of \$230,680.27; compensation of officers of \$26,000.00; salaries and wages paid of \$63,729.00; and a taxable income before net operating loss deduction and special deductions of -\$1,396.65. The federal tax return for fiscal year July 1, 1999 through June 30, 2000 reflected gross receipts of \$590,423; gross profit of \$318,034; compensation of officers of \$16,250; salaries and wages paid of \$48,799; and a taxable income before net operating loss deduction and special deductions of \$11,339.

The director determined that the evidence did not establish that the petitioner had the ability to pay the proffered wage and denied the petition accordingly.

On appeal, counsel submits a copy of the petitioner's Form 1120 U.S. Corporation Income Tax Return for fiscal year July 1, 2000 through October 30, 2001 which reflects gross receipts of \$649,134; gross profit of \$356,238; compensation of officers of \$9,750; salaries and wages paid of \$48,698; and a taxable income before NOL deduction and special deductions of \$35,611.

Counsel argues that:

The Notice of Action dated On May 30, 2001, the Service requested a Tax Returns for the year 1997-2000.

The 2000 Tax returns (sic) were not submitted because the Corporate Taxable year does not end until October 31, 2001.

In this taxable year the corporation clearly can establish that they can pay the pro-offered wage of \$36,254.00 to the beneficiary.

Counsel's argument is not persuasive. The petitioner's Form 1120 for fiscal year July 1, 1996 through June 30, 1997 shows that its taxable income was -\$8,325.59. The petitioner could not pay a proffered wage of \$36,254.40 out of a negative income.

In addition, the other tax returns submitted continue to show an inability to pay the proffered wage.

Accordingly, after a review of the federal tax returns, it is concluded that the petitioner has not established that it had sufficient available funds to pay the salary offered at the time of filing of the petition.

The burden of proof in these proceedings rests solely with the petitioner. Section 291 of the Act, 8 U.S.C. 1361. The petitioner has not met that burden.

**ORDER:** The appeal is dismissed.